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# History Schedules

## **Schedule F-1, Ten-Year History of Expenditures in Current and Deflated Dollars**

This schedule shows the growth in expenditures for four major agencies: MCG, MCPS, Montgomery College, and M-NCPPC, in both current dollars and deflated to Fiscal Year 01. The purpose is to give a sense of the size of increases in real spending, with inflation removed.

## **Schedule F-2, Ten-Year History of Revenue by Major Category**

This schedule reports the revenues received by MCG, Debt Service, MCPS, Montgomery College, and M-NCPPC. The great majority of the revenues are collected by Montgomery County government, but the educational institutions do receive significant State aid plus revenues from tuition, food service, and other charges.

The columns showing the percent of total revenues represented by the major categories give a sense of the relative importance of different types of revenues and show changes over time.

## **Schedule F-3, Ten-Year History of County Government Workyears by Function**

This schedule has two tables that display workforce history in different ways. The first displays MCG workyears by function. The second table takes the workforce data in the first table and divides it by the estimated population for each year to show the annual change in the number of workers per 1000 population. The purpose is to show how the size of the MCG workforce, by governmental function, is tracking the growth in population. The data in this table excludes workyears provided by contract.

## **Schedule F-4, Ten-Year History of County Agencies Workyears by Fund**

This schedule is similar to F-3 but displays MCG workyears by fund over the ten years.

## **Schedule F-5, Ten-Year History of Property Tax Rates for Typical Property Owner**

This schedule shows the tax rates per 100 dollars of assessed valuation paid by the typical property owner.

## **Schedule F-6, Historical Analysis of Property Tax Rates**

This schedule shows the total average weighted property tax rate (i.e., the rate resulting from taking all rates approved by the County Council, all other municipal district tax rates, and the State of Maryland tax rate, and weighing them by their respective assessable bases related to the Countywide base).

## TEN-YEAR HISTORY OF EXPENDITURES IN CURRENT AND DEFLATED DOLLARS WITH FISCAL YEAR 00 AS BASE

	(In Millions)									
	ACTUAL FY01	ACTUAL FY02	ACTUAL FY03	ACTUAL FY04	ACTUAL FY05	ACTUAL FY06	ACTUAL FY07	ACTUAL FY08	APPROVED FY09	REC FY10
<b>COUNTY GOVERNMENT</b>										
General Fund	530.1	559.5	615.3	642.8	697.6	773.0	855.4	925.2	933.9	931.7
Expenditures in FY01 \$	530.1	547.2	585.4	596.6	625.3	665.8	712.7	738.7	747.4	720.5
Special Funds: Tax Supported	191.5	193.7	206.1	221.2	247.2	293.5	324.1	340.0	345.6	342.1
Expenditures in FY01 \$	191.5	189.5	196.0	205.3	221.6	252.8	270.0	271.5	276.6	264.5
Grant Fund: Non-Tax Supported	68.0	82.6	83.9	78.8	77.3	85.6	78.5	76.0	102.5	112.8
Expenditures in FY01 \$	68.0	80.7	79.8	73.1	69.3	73.7	65.4	60.7	82.1	87.2
Special Funds: Non-Tax Supported	161.8	174.8	182.0	199.9	219.0	220.7	234.0	244.3	256.6	264.0
Expenditures in FY01 \$	161.8	171.0	173.1	185.6	196.3	190.1	194.9	195.1	205.4	204.2
<b>TOTAL COUNTY GOVERNMENT</b>	951.3	1,010.7	1,087.2	1,142.7	1,241.0	1,372.8	1,492.0	1,585.6	1,638.5	1,650.6
Expenditures in FY01 \$	951.3	988.4	1,034.3	1,060.6	1,112.4	1,182.4	1,243.1	1,266.0	1,311.4	1,276.5
<b>M. C. PUBLIC SCHOOLS (b)</b>	1,220.7	1,287.5	1,413.3	1,498.4	1,620.2	1,728.7	1,859.7	1,986.9	2,066.7	2,128.4
Expenditures in FY01 \$	1,220.7	1,259.1	1,344.6	1,390.8	1,452.2	1,488.9	1,549.5	1,586.5	1,654.1	1,646.0
<b>MONTGOMERY COLLEGE (b)</b>	128.5	143.8	150.2	156.4	167.6	181.5	201.4	218.6	259.4	266.3
Expenditures in FY01 \$	128.5	140.6	142.9	145.2	150.2	156.3	167.8	174.5	207.6	206.0
<b>M-NCPPC (b)</b>	82.8	85.5	88.0	90.3	97.2	105.1	107.1	117.5	127.7	131.1
Expenditures in FY01 \$	82.8	83.6	83.8	83.8	87.1	90.5	89.2	93.8	102.2	101.4
<b>DEBT SERVICE (a)</b>	159.2	177.4	187.3	194.2	201.1	213.0	219.4	236.0	249.8	248.4
Expenditures in FY01 \$	159.2	173.5	178.2	180.2	180.2	183.5	182.8	188.4	200.0	192.1
<b>TOTAL ALL AGENCIES</b>	2,542.5	2,704.8	2,926.1	3,082.0	3,327.1	3,601.1	3,879.5	4,144.4	4,342.2	4,424.9
Expenditures in FY01 \$	2,542.5	2,645.2	2,783.7	2,860.6	2,982.2	3,101.6	3,232.4	3,309.2	3,475.4	3,421.9
<b>CPI - FISCAL YEAR 00 = 100</b>	100.0	102.3	105.1	107.7	111.6	116.1	120.0	125.2	124.9	129.3
<b>Fiscal Year Percent Change</b>	0.0%	2.3%	2.8%	2.5%	3.6%	4.1%	3.4%	4.4%	4.1%	3.3%

(a) Includes add-back of State closed school revenues

(b) Includes tax supported and non-tax supported funds

**TEN-YEAR HISTORY OF REVENUE BY MAJOR CATEGORY AND AS A PERCENT OF TOTAL REVENUE**

(In Millions)

FISCAL YEAR	PROPERTY TAX		INCOME TAX		TRANSFER TAX		OTHER TAXES		LICENSES & PERMITS		CHARGES FOR SERVICES		INTERGOV. AID		FINES & MISC REVENUE		TOTAL REVENUE*
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
<b>FY10 Rec</b>	1,451.8	32.7	1,214.8	27.4	126.4	2.8	185.3	4.2	37.6	0.8	348.5	7.9	879.0	19.8	192.8	4.3	4,436.2
<b>FY09 Estimate</b>	1,378.0	32.0	1,281.8	29.8	115.2	2.7	180.8	4.2	37.9	0.9	323.0	7.5	802.4	18.6	186.0	4.3	4,305.1
<b>FY09 Approved</b>	1,377.1	31.4	1,325.4	30.2	151.6	3.5	185.8	4.2	42.3	1.0	328.0	7.5	786.1	17.9	188.7	4.3	4,385.1
<b>FY08 Actual</b>	1,224.0	29.8	1,291.3	31.5	135.0	3.3	168.7	4.1	37.6	0.9	298.1	7.3	774.8	18.9	173.2	4.2	4,102.8
<b>FY07 Actual</b>	1,180.7	29.5	1,265.4	31.7	179.6	4.5	168.1	4.2	34.5	0.9	289.4	7.2	719.1	18.0	160.1	4.0	3,996.8
<b>FY06 Actual</b>	1,115.1	30.0	1,044.6	28.1	241.7	6.5	164.8	4.4	32.7	0.9	287.1	7.7	688.5	18.5	139.9	3.8	3,714.4
<b>FY05 Actual</b>	1,079.2	31.4	940.9	27.4	221.3	6.4	162.1	4.7	33.6	1.0	267.5	7.8	606.4	17.6	126.7	3.7	3,437.6
<b>FY04 Actual</b>	992.7	31.5	869.7	27.6	185.2	5.9	116.9	3.7	31.6	1.0	270.4	8.6	581.9	18.5	100.6	3.2	3,148.9
<b>FY03 Actual</b>	934.0	32.5	788.0	27.5	169.6	5.9	47.6	1.7	27.1	0.9	249.1	8.7	562.3	19.6	92.5	3.2	2,870.2
<b>FY02 Actual</b>	880.7	31.1	867.0	30.6	132.1	4.7	43.7	1.5	26.5	0.9	242.5	8.6	541.2	19.1	98.1	3.5	2,831.7
<b>FY01 Actual</b>	846.6	32.4	812.4	31.1	102.4	3.9	46.8	1.8	25.8	1.0	232.1	8.9	433.7	16.6	112.2	4.3	2,611.9

\* Totals do not include uses of prior year reserves or transfers

## TEN-YEAR HISTORY OF COUNTY GOVERNMENT WORKYEARS BY FUNCTION

FUNCTION	APPROVED FY01	APPROVED FY02	APPROVED FY03	APPROVED FY04	APPROVED FY05	APPROVED FY06	APPROVED FY07	APPROVED FY08	APPROVED FY09	REC FY10
General Government	631.8	664.7	665.2	665.7	660.6	675.7	710.7	707.0	1,079.2	1,043.0
Public Safety	3,027.1	3,123.0	3,112.4	3,131.5	3,295.6	3,462.3	3,689.6	3,841.3	3,822.1	3,746.7
Public Works & Transportation	1,388.3	1,423.3	1,435.7	1,457.1	1,509.4	1,482.1	1,528.7	1,638.4	1,235.5	1,228.3
Health & Human Services	1,370.2	1,402.6	1,435.2	1,423.3	1,436.9	1,475.9	1,506.0	1,604.5	1,609.0	1,577.5
Libraries, Culture & Recreation	880.0	865.5	844.7	844.2	833.3	844.9	887.7	903.9	903.0	834.3
Community Development & Housing	310.2	315.8	317.7	317.7	317.9	322.5	334.5	342.2	336.8	305.6
Environment	36.9	38.8	42.3	42.8	42.7	44.7	48.8	50.5	209.7	156.8
Non-Departmental Accounts	1.0	1.4	3.2	1.6	1.4	3.2	2.9	2.6	2.6	3.1
Liquor Control	273.9	274.1	286.1	292.2	293.2	321.2	329.8	340.6	343.8	337.3
Subtotal	7,919.4	8,109.2	8,142.5	8,176.1	8,391.0	8,632.5	9,038.7	9,431.0	9,541.7	9,232.6
Plus Council & Judicial Offices*	436.5	444.0	453.5	438.5	446.1	456.0	473.5	482.8	491.4	501.6
<b>TOTAL COUNTY GOVERNMENT</b>	<b>8,355.9</b>	<b>8,553.2</b>	<b>8,596.0</b>	<b>8,614.6</b>	<b>8,837.1</b>	<b>9,088.5</b>	<b>9,512.2</b>	<b>9,913.8</b>	<b>10,033.1</b>	<b>9,734.2</b>
<b>GOVERNMENT WORKYEARS PER 1000 POPULATION</b>										
General Government	0.7	0.7	0.7	0.7	0.7	0.7	0.8	0.7	1.1	1.1
Public Safety	3.5	3.4	3.4	3.4	3.5	3.7	3.9	4.0	4.0	3.9
Public Works & Transportation	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.7	1.3	1.3
Health & Human Services	1.6	1.5	1.6	1.5	1.5	1.6	1.6	1.7	1.7	1.6
Culture & Recreation	1.0	1.0	0.9	0.9	0.9	0.9	0.9	1.0	0.9	0.9
Community Development & Housing	0.4	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.3
Environment	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.2	0.2
Non-Departmental Accounts	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Liquor Control	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.3
Total County-Less Elective Offices	9.1	9.0	8.9	8.8	9.0	9.2	9.6	9.9	10.0	9.6
Plus Council & Judicial Offices*	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
<b>TOTAL COUNTY GOVERNMENT</b>	<b>9.6</b>	<b>9.4</b>	<b>9.4</b>	<b>9.3</b>	<b>9.5</b>	<b>9.7</b>	<b>10.1</b>	<b>10.4</b>	<b>10.5</b>	<b>10.1</b>
Population	866,000	905,988	915,062	929,000	929,100	935,275	941,491	949,591	957,760	966,000

Historical Workyears and Population reflect the Original Approved Budget

\* Includes officials and staff of offices headed by elected officials

**TEN-YEAR HISTORY OF COUNTY AGENCIES WORKYEARS BY FUND**

	FY01 WORKYEARS	FY02 WORKYEARS	FY03 WORKYEARS	FY04 WORKYEARS	FY05 WORKYEARS	FY06 WORKYEARS	FY07 WORKYEARS	FY08 WORKYEARS	FY09 WORKYEARS	FY10 WORKYEARS
<b>GENERAL FUND</b>										
General Government	847.3	873.9	868.3	846.0	839.1	854.3	896.6	894.0	1,032.6	997.4
Public Safety	2,088.6	2,173.7	2,193.6	2,217.4	2,319.4	2,475.8	2,631.2	2,689.9	2,652.4	2,592.2
Public Works & Transportation	481.6	483.7	480.4	465.3	486.8	442.7	447.5	450.0	314.0	295.8
Health & Human Services	1,370.2	1,402.6	1,435.2	1,423.3	1,436.9	1,475.9	1,506.0	1,604.5	1,609.0	1,577.5
Libraries, Culture & Recreation	430.6	427.3	416.0	406.7	401.9	403.2	419.9	427.6	426.4	388.1
Community Development & Housing	95.5	91.0	127.9	124.9	121.5	123.1	110.3	115.6	107.6	96.0
Environment	36.9	38.8	35.3	33.8	33.7	34.7	34.9	34.9	33.9	19.3
Nondepartmental Accounts	1.0	1.4	3.2	1.6	1.4	3.2	2.9	2.6	2.6	3.1
<b>TOTAL GENERAL FUND**</b>	<b>5,351.7</b>	<b>5,492.4</b>	<b>5,559.9</b>	<b>5,519.0</b>	<b>5,640.7</b>	<b>5,812.9</b>	<b>6,049.3</b>	<b>6,219.1</b>	<b>6,178.5</b>	<b>5,969.4</b>
<b>SPECIAL FUNDS</b>										
Urban Districts	32.0	41.9	44.7	49.6	51.3	56.6	57.1	57.6	58.1	58.1
Mass Transit	560.5	585.8	599.5	624.8	642.7	651.6	679.6	762.2	871.4	831.3
Fire Tax District	1,091.2	1,105.3	1,087.6	1,078.2	1,142.4	1,155.2	1,235.6	1,334.7	1,353.0	1,348.8
Recreation	425.6	412.0	402.9	411.6	405.4	415.7	441.7	450.2	449.7	421.7
Economic Development Fund	0.0	0.0	0.0	1.0	1.0	1.0	1.0	2.8	1.0	1.0
Cable Television	7.7	8.1	8.1	7.4	12.5	13.3	14.3	14.5	16.9	19.2
Community Use of Public Facilities	23.8	26.2	26.8	25.9	26.0	26.0	26.1	26.1	26.9	24.5
Common Ownership Communities	2.4	2.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Landlord-Tenant Affairs	36.9	37.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Liquor Control	273.9	274.1	286.1	292.2	293.2	321.2	329.8	340.6	343.8	337.3
Montgomery Housing Initiative	0.0	1.6	2.0	2.6	4.5	7.1	7.7	9.9	11.5	11.5
Water Quality Protection	0.0	0.0	7.0	9.0	9.0	10.0	13.9	15.6	17.1	32.8
Parking Districts	51.3	53.8	53.9	45.6	41.5	43.1	45.3	47.7	50.1	50.9
Permitting Services	175.4	183.6	186.8	189.2	190.9	191.3	215.5	213.9	216.7	197.1
Vacuum Leaf Collection	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	50.3
Solid Waste Management	131.2	134.3	134.0	138.5	147.8	151.7	156.1	157.5	158.7	104.7
<b>TOTAL SPECIAL FUNDS</b>	<b>2,811.9</b>	<b>2,866.3</b>	<b>2,839.4</b>	<b>2,875.6</b>	<b>2,968.2</b>	<b>3,043.8</b>	<b>3,223.7</b>	<b>3,433.3</b>	<b>3,574.9</b>	<b>3,489.2</b>
<b>INTERNAL SERVICE FUNDS</b>										
Central Duplicating	27.4	26.4	26.4	28.1	27.0	29.4	30.0	30.0	31.0	31.4
Employee Health Benefit Self Insurance	0.0	0.0	0.0	8.1	8.6	9.6	9.6	11.0	12.2	11.8
Fleet Management Services	136.3	139.3	141.5	154.8	163.6	163.6	170.2	191.0	205.5	202.0
Risk Management	28.6	28.8	28.8	29.0	29.0	29.2	29.4	29.4	31.0	30.4
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>192.3</b>	<b>194.5</b>	<b>196.7</b>	<b>220.0</b>	<b>228.2</b>	<b>231.8</b>	<b>239.2</b>	<b>261.4</b>	<b>279.7</b>	<b>275.6</b>
<b>TOTAL COUNTY GOVERNMENT</b>	<b>8,355.9</b>	<b>8,553.2</b>	<b>8,596.0</b>	<b>8,614.6</b>	<b>8,837.1</b>	<b>9,088.5</b>	<b>9,512.2</b>	<b>9,913.8</b>	<b>10,033.1</b>	<b>9,734.2</b>
<b>MONT. COUNTY PUBLIC SCHOOLS</b>	<b>17,758.1</b>	<b>18,561.4</b>	<b>19,012.6</b>	<b>19,274.0</b>	<b>19,601.3</b>	<b>20,132.3</b>	<b>20,709.9</b>	<b>20,844.5</b>	<b>20,769.5</b>	<b>20,969.6</b>
<b>MONTGOMERY COLLEGE</b>	<b>1,411.8</b>	<b>1,451.1</b>	<b>1,493.9</b>	<b>1,556.9</b>	<b>1,590.9</b>	<b>1,636.4</b>	<b>1,720.6</b>	<b>1,791.6</b>	<b>1,866.8</b>	<b>1,855.8</b>
<b>M-NCPPC</b>	<b>1,147.3</b>	<b>1,140.2</b>	<b>1,140.4</b>	<b>1,092.8</b>	<b>1,086.5</b>	<b>1,102.4</b>	<b>1,006.8</b>	<b>1,036.9</b>	<b>1,046.2</b>	<b>1,060.5</b>
<b>GRAND TOTAL</b>	<b>28,673.1</b>	<b>29,705.9</b>	<b>30,242.9</b>	<b>30,538.3</b>	<b>31,115.8</b>	<b>31,959.6</b>	<b>32,949.5</b>	<b>33,586.8</b>	<b>33,715.6</b>	<b>33,620.1</b>

Prior to FY10 the Leaf Vacuum Fund was included in Solid Waste Management.

Historical Workyears reflect the Original Approved Budget

\*\* Includes grant workyears related to General Fund functions.

**TEN-YEAR HISTORY OF PROPERTY TAX RATES FOR TYPICAL PROPERTY OWNER**

FISCAL YEAR	Tax Rate Per \$100 Assessed Value						TOTAL COUNTY	STATE	TOTAL TAX RATE
	COUNTY	MASS TRANSIT	FIRE	REC- REATION	STORM DRAINAGE	M-NCPPC			
<b>FY10 - Real</b>	0.684	0.038	0.100	0.019	0.003	0.071	0.915	0.112	1.027
<b>FY10 - Personal</b>	1.710	0.095	0.250	0.047	0.007	0.178	2.287	n/a	2.287
<b>FY09 - Real</b>	0.661	0.040	0.116	0.022	0.003	0.073	0.915	0.112	1.027
<b>FY09 - Personal</b>	1.652	0.100	0.290	0.055	0.007	0.182	2.286	n/a	2.286
<b>FY08 - Real</b>	0.627	0.058	0.126	0.024	0.003	0.078	0.916	0.112	1.028
<b>FY08 - Personal</b>	1.567	0.145	0.315	0.060	0.007	0.195	2.289	n/a	2.289
<b>FY07 - Real</b>	0.624	0.053	0.134	0.024	0.003	0.078	0.916	0.112	1.028
<b>FY07 - Personal</b>	1.560	0.133	0.335	0.060	0.008	0.196	2.292	n/a	2.292
<b>FY06 - Real</b>	0.679	0.042	0.134	0.025	0.003	0.084	0.967	0.132	1.099
<b>FY06 - Personal</b>	1.698	0.105	0.335	0.063	0.008	0.211	2.420	n/a	2.420
<b>FY05 - Real</b>	0.734	0.044	0.123	0.025	0.003	0.080	1.009	0.132	1.141
<b>FY05 - Personal</b>	1.835	0.110	0.308	0.063	0.008	0.201	2.525	n/a	2.525
<b>FY04 - Real</b>	0.751	0.044	0.118	0.022	0.003	0.081	1.019	0.132	1.151
<b>FY04 - Personal</b>	1.878	0.110	0.295	0.055	0.008	0.204	2.550	n/a	2.550
<b>FY03 - Real</b>	0.754	0.038	0.117	0.020	0.003	0.087	1.019	0.084	1.103
<b>FY03 - Personal</b>	1.885	0.095	0.293	0.050	0.008	0.219	2.550	n/a	2.550
<b>FY02 - Real</b>	0.741	0.050	0.109	0.027	0.003	0.091	1.021	0.084	1.105
<b>FY02 - Personal</b>	1.852	0.125	0.273	0.068	0.007	0.226	2.551	n/a	2.551
<b>FY01 - Real *</b>	0.743	0.040	0.117	0.028	0.004	0.089	1.021	0.084	1.105
<b>FY01 - Personal *</b>	1.857	0.100	0.293	0.069	0.010	0.223	2.552	n/a	2.552
<b>FY01 - Original</b>	1.857	0.100	0.293	0.069	0.010	0.223	2.552	0.210	2.762

\* See the "Property Tax Schedules" for information about the change in the property rate structure effective in FY01.

# SCHEDULE F-6

## HISTORICAL ANALYSIS OF WEIGHTED REAL PROPERTY TAX RATES MONTGOMERY COUNTY

Average Weighted Rate Per \$100 of Assessed Value

Fiscal Year	Total	Maryland	Municipalities	Montgomery County
2010 (est.)	\$1.055	\$0.112	\$0.040	\$0.903
2009 (est.)	\$1.055	\$0.112	\$0.040	\$0.903
2008	\$1.057	\$0.112	\$0.042	\$0.903
2007	\$1.058	\$0.112	\$0.043	\$0.903
2006	\$1.130	\$0.132	\$0.045	\$0.953
2005	\$1.173	\$0.132	\$0.046	\$0.995
2004	\$1.183	\$0.132	\$0.046	\$1.005
2003	\$1.134	\$0.084	\$0.045	\$1.005
2002	\$1.134	\$0.084	\$0.044	\$1.006
2001	\$1.133	\$0.084	\$0.043	\$1.006
<p>Notes:</p> <p>Effective FY01 real property in Maryland is assessed at 100 percent of full cash value, in contrast to the 40 percent method in effect through FY00. Corresponding to the increase in the real property base by a factor of 2.5, the real property tax rates are divided by the same factor. FY00 rates have been adjusted in this table to the 100 percent full cash value for comparison with later years.</p> <p>"County Rate" is derived by deducting the State and Municipal weighted rates from the "Total".</p> <p>"Municipal Rates" are the weighted average of approximately 23 municipal districts.</p> <p>FY08 data revised to incorporate actual assessments. FY09 and FY10 are estimates.</p>				

MONTGOMERY COUNTY DEPARTMENT OF FINANCE

MARCH 2009